

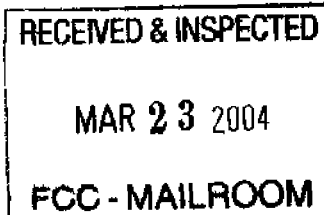


www.Frontieronline.com

Jeremy Hotchkiss
Manager Regulatory
Compliance
180 S Clinton Ave
Rochester, NY 14646
(585) 777-8724

March 19, 2004

Ms Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Washington, DC 20554



RE. FCC Annual Allocation of Costs Certification Statement
Complied with Section 64 901

Dear Ms Dortch

In accordance with the Docket Nos 00-199, 99-301, and 80-286 adopted October 11, 2001 released November 5, 2001 Paragraph 191

"We also adopt the proposal in the Notice to eliminate the requirement that CAMs of mid-sized carriers be subject to an attest audit every two years. Instead of requiring mid-sized carriers to incur the expense of a biennial attestation engagement, they will file a certification with the Commission stating that they are complying with section 64 901 of the Commission & rules. The certification must be signed, under oath, by an officer of the incumbent LEC, and filed with the Commission on an annual basis. Such certification of compliance represents a less costly means of enforcing compliance with our cost allocation rules."

Citizens Communication Company (DBA "Frontier Communications") respectfully submits a certification statement of compliance with section 64 901 rules

Sincerely,

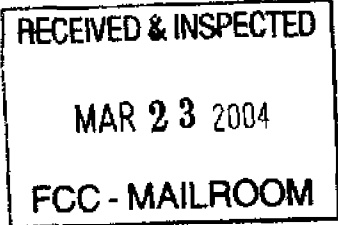
Jeremy Hotchkiss

Attachment

Xc: R Binder, Mgr. Federal Regulatory
K Mason, Director Federal Regulatory & Compliance

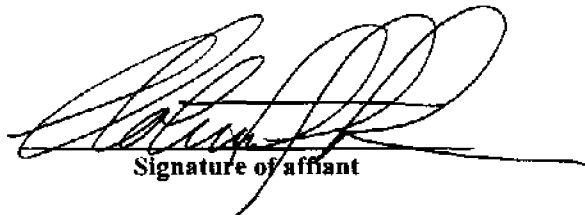
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List ABCDE

Cost Allocation Manual
FCC Certification Statement



State of: Connecticut
County of: Fairfield

I, Robert Larson, do hereby certify that I am an officer of the Frontier and Citizens ILEC Subsidiaries of Citizens Communication Company, and such carriers are classified as mid-sized ILECs as defined in section 32.9000 of the Commissions rules, and have complied with section 64 901 of the commission's rules during the year ended December 31, 2003.

A handwritten signature in black ink, appearing to read "Robert Larson".

Signature of affiant

Chief Accounting Officer

Subscribed and sworn to be before me, a Notary Public in and for the
State and County above names, this 11th day of MARCH, 2004
My commission expires November 30, 2006.

(Use an L.S. impression seal)

A handwritten signature in black ink, appearing to read "Robert E. Kirk".

Signature of person authorized to administer oaths

ROBERT E. KIRK
NOTARY PUBLIC
STATE OF CONNECTICUT
My Commission Expires 11-30-2006